REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE, *Petitioner,*	**E.B. No. 376** (C.T.A. Case No. 7157)
	Present:
-versus-	**ACOSTA, *P.J.*** **CASTAÑEDA, Jr.,** **BAUTISTA,** **UY,** **CASANOVA, and** **PALANCA-ENRIQUEZ, *JJ*:**
TAGANITO MINING CORPORATION, *Respondent.*	**Promulgated:** JAN 19 2009

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DECISION

ACOSTA, P.J.:

Challenged in this Petition for Review *En Banc* filed on April 4, 2008 is the Decision of this Court's Second Division (Second Division) dated October 22, 2007 and the subsequent Resolution dated February 28, 2008 affirming the assailed Decision. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the instant Petition for Review is hereby **PARTIALLY GRANTED.** Respondent Commissioner of Internal Revenue is hereby ORDERED to REFUND or TO ISSUE A TAX CREDIT CERTIFICATE in favor of petitioner in the reduced amount of **TEN MILLION EIGHT HUNDRED NINETY NINE THOUSAND TWO HUNDRED EIGHTY TWO AND 06/100 PESOS** (P10,899,282.06), representing unutilized input taxes attributable to zero-rated export sales for the four quarters of 2003.
>
> **SO ORDERED.**"

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The essential facts are as follows:

Respondent Taganito Mining Corporation is a corporation duly organized and existing under Philippine laws with address at 4th Floor, Solid Mills Building, Dela Rosa Street, Legaspi Village, Makati City. It is duly registered with the Securities and Exchange Commission (SEC) and is a VAT-registered entity with Certificate of Registration No. 94-470-000373, issued by petitioner Commissioner of Internal Revenue on June 15, 1994. It is likewise registered with the Board of Investments (BOI) as an exporter of beneficiated nickel silicate ores and chromite ores with BOI Certificate of Registration No. EP-88-306.[1]

For the year 2003, respondent exported its products abroad to foreign buyers and generated export sales in the amount of $10,542,771.66 or P567,193,182.63. The said export sales were inwardly remitted and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas.[2]

For the same year, respondent paid and incurred input Value Added Tax (VAT) on its domestic purchases of taxable goods and services amounting to P1,393,595.77 and on importation of capital goods amounting to P10,170,438.89 for a total input tax of P11,564,034.66.[3]

Respondent filed its Original Quarterly VAT Returns on April 21, 2003, July 16, 2003, October 21, 2003 and January 22, 2004 for the first, second, third and fourth quarter respectively, with the following details:[4]

Quarter	Zero-rated Sales	VAT Input Taxes on Domestic Purchases of goods and services	VAT Input Taxes on Importation of Capital Goods	Total VAT Input Taxes
First	P133,433,103.94	P 399,513.96	P 203,510.43	P 603,024.39
Second	187,084,812.45	552,516.79	7,533,486.25	8,086,003.04
Third	124,802,022.15	133,469.03	2,433,442.21	2,566,911.24

[1] Joint Stipulation of Facts and simplification of Issues, Second Division *Rollo*, pages 77-79.
[2] Annex "A" of the Petition for Review *en banc*, *en banc rollo*, page 29.
[3] Exhibits "E-1 to E-4", "H-1 to H-4", "K-1 to K-4", and "N-1 to N-4"; the claim is P11,564,034.65 - the difference is due to the rounding off of numbers.
[4] *Id.*

Fourth	109,750,05[illegible].60	308,095.99	0.00	308,095.98
Total	P555,069,990.14	P1,393,595.77	P10,170,438.89	**P11,564,034.65**

Believing that its export sales are subject to zero percent Value Added Tax (VAT), respondent filed a claim of refund with petitioner on December 29, 2004 for the amount of P11,564,034.65, representing its unutilized input VAT that are directly attributable to its zero-rated sales.[5]

Respondent filed its Petition for Review before this Court on February 24, 2005 when it failed to receive any action from petitioner on its claim for refund. The Petition was assigned to the Second Division of this Court.

On September 28, 2005, respondent filed its Amended Quarterly VAT Returns,[6] in order to correct inadvertent errors on the figures reported in its Original Quarterly VAT Returns, specifically to reflect the proper carryover of input taxes from the previous year or quarter and to properly report the amount of income and purchases of respondent.[7] The Amended Returns bear the following details:

Quarter	Zero-rated Sales	VAT Input Taxes on Domestic Purchases of goods and services	VAT Input Taxes on Importation of Capital Goods	Total VAT Input Taxes
First	P132,468,393.66	P 399,513.96	P 203,510.43	P 603,024.39
Second	185,955,839.82	552,516.79	7,533,486.25	8,086,003.04
Third	141,418,316.68	133,469.03	2,433,442.21	2,566,911.24
Fourth	107,350,632.47	308,095.98	0.00	308,095.98
Total	P567,193,182.63	P1,393,595.76	P10,170,438.89	P11,564,034.66

On October 22, 2007, the Second Division promulgated the assailed Decision finding respondent entitled to the claim for refund but in the reduced amount of P10,899,282.06.

Petitioner filed a Motion for Reconsideration on November 14, 2007. The said Motion was denied by the Second Division in a Resolution dated February 28, 2008.

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5 Exhibit "P".
6 Exhibits "U to X", inclusive of submarkings.
7 Exhibit "Z", Second Division *rollo*, page 330.

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On April 4, 2008, petitioner petitioned this Court sitting *en banc* for the review of the Second Division's Decision and Resolution. The instant Petition seeks the setting aside of both the Decision and Resolution, and that a new order be made dismissing the instant case for lack of merit and/or absence of jurisdiction.

Petitioner assigned the sole issue for this Court's disposition, to wit:

THE HONORABLE COURT ERRED IN RESOLVING THAT RESPONDENT IS ENTITLED TO ITS CLAIM FOR REFUND OR ISSUANCE OF TAX CREDIT CERTIFICATE IN THE AMOUNT OF P11,564,034.65[8] REPRESENTING THE ALLEGED UNUTILIZED INPUT FOR THE PERIOD COVERING JANUARY 1, 2003 TO DECEMBER 31, 2003.

Petitioner theorize that respondent is not entitled to a refund or tax credit certificate in the reduced amount of P10,899,282.06, representing its alleged unutilized input tax because respondent failed to submit all documentary and relevant documents pertaining to the said amount during its administrative claim. Particularly, petitioner claims in his Memorandum filed before this Court sitting *en banc*, that respondent failed to comply with Section 2(c)(1)(2)(4) of Revenue Regulations (RR) No. 3-88 and Revenue Memorandum Order (RMO) No. 53-98.

Petitioner continues that for respondent's failure, there was no sufficient compliance with the filing of administrative claim for refund which is a condition *sine qua non* to the filing of a judicial claim in accordance with Section 229 of the National Internal Revenue Code (NIRC) of 1997. Consequently, respondent's administrative claim is considered merely pro forma. A pro forma administrative claim for refund produces no effect and warrants the dismissal of the instant petition.

Petitioner also argues that even assuming for the sake of argument that respondent was able to prove entitlement to the refund before this Court; the Petition is dismissible on the ground of lack of jurisdiction for respondent's failure to comply with the condition

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[8] The Second Division granted respondent's claim for refund or issuance of tax credit certificate in the reduced amount of P10,899,282.06.

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sine qua non of filing a valid administrative claim for refund before resorting to any judicial recourse.

This Court finds no merit in the Petition at bar.

Sections 112 and 229 of the National internal Revenue Code (NIRC) of 1997 are relevant to the instant case. Said sections are pertinently quoted as follows:

> "SEC. 112. **Refunds or Tax Credits of Input Tax.** —
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> (A) *Zero-rated or Effectively Zero-rated Sales.* – Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, **within two (2) years after the close of the taxable quarter <u>when the sales were made</u>, apply for the issuance of a tax credit certificate or refund of creditable input tax <u>due or paid</u> attributable to such sales**, except transitional input tax, to the extent that such input tax has not been applied against output tax:
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> xxx xxx xxx
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> (D) Period within which Refund or Tax Credit of Input Taxes shall be Made. — **In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents** in support of the application filed in accordance with Subsections (A) and (B) hereof.
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> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeal.
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> SEC. 229. **Recovery of Tax Erroneously or Illegally Collected.** — No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

> **In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty** regardless of any supervening cause that may arise after payment: Provided, however, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid." (*Emphasis supplied*)

Apparently from the above, the Commissioner has 120 days from the complete submission of supporting documents to act on the taxpayer's claim. The taxpayer can file a suit or proceeding before this Court within 30 days from the denial of its claim or upon the expiration of the 120 days.

The filing of an administrative claim before the Commissioner is a pre-requisite before this Court can take cognizance of the taxpayer's claim for refund. The administrative claim will afford the Commissioner an opportunity to correct the actions of subordinate officers; and to notify the Government that the taxes sought to be refunded are under question and that, therefore, such notice should then be borne in mind in estimating the revenue available for expenditure.[9]

However, both the administrative claim before the Commissioner and the judicial claim before this Court, should be filed within two years; otherwise, the taxpayer will lose its claim. The reason for this is the limitation set forth in Section 229 of the NIRC of 1997, which states that "*[i]n any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the <u>date of payment of the tax or penalty</u>.*" When applied to a claim for refund of input VAT; the two year prescriptive period is counted from the filing of the quarterly returns. The Supreme Court explained in the case of *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue*[10] that:

> "It is true that unlike corporate income tax, which is reported and paid on installment every quarter, but is eventually subjected to a final adjustment at the end of the taxable year, VAT is computed and paid on a purely quarterly basis without need for a final adjustment at the end of the taxable year. However, it is also equally true that until and unless the

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[9] Bermejo vs. Collector of Internal Revenue, G.R. No. L-3029, July 25, 1950.
[10] G.R. Nos. 141104 & 148763, June 8, 2007.

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VAT-registered taxpayer prepares and submits to the BIR its quarterly VAT return, there is no way of knowing with certainty just how much input VAT the taxpayer may apply against its output VAT; how much output VAT it is due to pay for the quarter or how much excess input VAT it may carry-over to the following quarter; or how much of its input VAT it may claim as refund/credit. It should be recalled that not only may a VAT-registered taxpayer directly apply against his output VAT due the input VAT it had paid on its importation or local purchases of goods and services during the quarter; the taxpayer is also given the option to either (1) carry over any excess input VAT to the succeeding quarters for application against its future output VAT liabilities, or (2) file an application for refund or issuance of a tax credit certificate covering the amount of such input VAT. Hence, even in the absence of a final adjustment return, the determination of any output VAT payable necessarily requires that the VAT-registered taxpayer make adjustments in its VAT return every quarter, taking into consideration the input VAT which are creditable for the present quarter or had been carried over from the previous quarters.

Moreover, when claiming refund/credit, the VAT-registered taxpayer must be able to establish that it does have refundable or creditable input VAT, and the same has not been applied against its output VAT liabilities – information which are supposed to be reflected in the taxpayer's VAT returns. Thus, an application for refund/credit must be accompanied by copies of the taxpayer's VAT return/s for the taxable quarter/s concerned.

Lastly, although the taxpayer's refundable or creditable input VAT may not be considered as illegally or erroneously collected, its refund/credit is a privilege extended to qualified and registered taxpayers by the very VAT system adopted by the Legislature. Such input VAT, the same as any illegally or erroneously collected national internal revenue tax, consists of monetary amounts which are currently in the hands of the government but must rightfully be returned to the taxpayer. Therefore, whether claiming refund/credit of illegally or erroneously collected national internal revenue tax, or input VAT, the taxpayer must be given equal opportunity for filing and pursuing its claim.

For the foregoing reasons, **it is more practical and reasonable to count the two-year prescriptive period for filing a claim for refund/credit of input VAT on zero-rated sales from the date of filing of the return** and payment of the tax due which, according to the law then existing, should be made within 20 days from the end of each quarter." (*Emphasis supplied.*)

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Likewise, jurisprudence provides that if the Commissioner takes time in deciding the claim, and the period of two years is about to end, the suit or proceeding must be started in the Court of Tax Appeals before the end of the two-year period without awaiting the decision of the Commissioner.[11] This is so because of the positive requirement of Section 229 and the doctrine that delay of the Commissioner in rendering decision does not extend the peremptory period fixed by the statute.[12]

Perusals of the records of the case show that the claim for refund, both in the administrative and judicial levels, was filed within the two-year prescriptive period. Respondent filed on April 21, 2003 its quarterly return for the first quarter, which is the earliest quarter covered by the instant claim. Counting from this date, both the administrative and judicial claim for refund filed on December 29, 2004 and February 24, 2005, respectively, falls within the two-year prescriptive period.

When respondent filed an appeal with this Court, it transformed the administrative claim for refund into a judicial claim for refund, because an appeal to the Court of Tax Appeals is manifestly judicial[13]. When respondent's claim was converted into a judicial claim, what matters most are -- the filing of an administrative claim before the Commissioner, and that both the administrative and judicial claim are filed within the prescriptive period provided under the NIRC of 1997. Since respondent complied with all the requirements, therefore, there is no reason for this Court not to acquire jurisdiction over respondent's judicial claim of refund.

Once jurisdiction is acquired, it is this Court that has the authority to determine the relevance and effects of respondent's compliance and non-compliance with RR No. 3-88 and RMO No. 53-98 to its claim, and eventually, to determine whether or not respondent is entitled to the refund. The Second Division, however, found respondent entitled to its claim.

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[11] Commissioner of Internal Revenue vs. Victorias Milling Co., Inc.,G.R. No. L-24108, January 3, 1968.
[12] Gibbs, et. al. vs. Collector, G.R. No. L-13453, February 29, 1960.
[13] Lopez and Sons, Inc. v. Court of Tax Appeals, 100 Phil. 850.

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While there can be no dispute that the taxpayer-claimant has the burden of proving the legal and factual bases of its claim for tax credit or refund; but, once it has submitted all the required documents, it is the function of petitioner to assess these documents with purposeful dispatch.[14]

In its Letter of Refund, respondent had already attached some documents for the information and guidance of petitioner in granting the refund and an indication of respondent's willingness to cooperate with petitioner as far as its claim of refund is concerned. Quoted herein for easy reference is the relevant portion of the letter:

> "Based on the foregoing, TMC is claiming for a tax credit/refund of the aforesaid VAT input taxes amounting to ELEVEN MILLION FIVE HUNDRED SIXTY FOUR THOUSAND THIRTY FOUR and 65/100 (p11,564,034.65) in accordance with Section 112 of the National Internal Revenue Code, as amended, considering that TMC's export sales qualify as zero-rated transactions under Section 106(A)(2)(a)(1) of the same Code.
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> Attached are the following documents in support of our claim:
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> 1.) Duly accomplished BIR Form 1914;
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> 2) Original and amended VAT returns for the four (4) quarters of year 2003;
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> 3) Summary list of Sales and Purchases for the year 2003;
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> 4) Monthly VAT Declaration 2003;
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> 5) Certificate of Registration No. 94-470-000373; and
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> 6) Audited Financial Statements for taxable years 2003 and 2002, with accompanying report of independent Auditors.
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> We hope that with the foregoing, our claim will be given due course and will be favorably granted. **You may notify TMC of further requirements to help facilitate the processing of our request through the undersigned.**"(*Emphasis supplied.*)

Respondent submitted documents which it thought would be sufficient in the processing of its claim. If petitioner believes that respondent failed to submit all the

[14] Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue, *supra* note 10.

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documents necessary for determining the propriety of the latter's claim, then, this Court sees no reason why he failed to inform respondent of any other documents he needs. The Letter of Refund was received by petitioner on December 29, 2004. Respondent, on the other hand, filed its judicial claim before this Court on February 24, 2005. Petitioner would have sufficient time to inform respondent of the documents needed. However, petitioner failed to do so; accordingly, there is no one to blame but petitioner himself. Petitioner should not pass off the consequences of his error to respondent.

In this regard, respondent's failure to submit documents to the satisfaction of petitioner should not hinder or otherwise obstruct with respondent's right to claim for a refund of its unutilized input taxes, especially since that there was inaction on the part of petitioner on respondent's duly filed and supported application.

On the other hand, respondent should not be faulted for filing its claim before this Court considering that the two year prescriptive period is about to expire. It must be noted that an otherwise action on its part would be very fatal to its claim.

To borrow the words of the Court of Appeals in the case *Commissioner of Internal Revenue vs. Bank of the Philippine Islands as Liquidator of Paramount Acceptance Corporation and the Court of Tax Appeals*[15], which the High Court affirmed in G.R. No. 117254, January 21, 1999, *viz*:

> "Incidentally, **the taxpayer could not be faulted for taking advantage of the full two-year period** set by law for filing his claim for refund. Indeed, **no provision in the tax code requires that the claim for refund be filed at the earliest instance in order to give the Commissioner an opportunity to rule on it and the court to review the ruling of the Commissioner of Internal Revenue on appeal**. The law fixed the same period — two years — for filing a claim for refund with the Commissioner (Sec. 204, par. 3), and for filing of suit in court (Sec. 230)[16], unlike in protests of assessment under Sec. 229 which fixed the period (thirty days from receipt of the decision) before an appeal could be made in court. Indeed, only the latter case presupposes the existence of a prior decision of the Commissioner which could be subjected to review by the court. In fact, the Court of Tax Appeals itself acknowledges that the claim

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[15] CA-G.R. SP No. 34102, September 19, 1994.
[16] Now, Section 229 of the NIRC of 1997.

> for refund with the Commissioner could be pending simultaneously with a suit for refund filed before the former." (*Emphasis supplied.*)

This Court, likewise, will not give credence to petitioner's contention that respondent failed to show that its **purchases of non-capital goods and services were made in the course of its trade and business**; that **it failed to show that the said purchases were properly supported by VAT invoices and/or official receipts** and other documents such as entries made in its subsidiary purchase journal showing that it actually paid VAT in accordance with Sections 110(A)(2) and 113 of the NIRC of 1997, as amended, and in pursuance to Section 4.104-5(a) & (b) of Revenue Regulations No. 7-95.

Section 4.104-5(a) & (b) of Revenue Regulations No. 7-95, read:

> "**Section 4.106-5. Substantiation of claims for input tax credit** — (a) Input taxes shall be allowed only if the domestic purchases of good, properties or services is made in the course of trade or business. The input tax should be supported by an invoice or receipt showing the information as required under Section 108 (a) (now, Section 113) and 238 (now, Section 237) of the Code. xxx
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> xxx xxx xxx
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> (b) Input tax on importations shall be supported with the import entry or other equivalent document showing actual payment of VAT on imported goods."

From the afore-cited Section, the creditable input tax may be evidenced by either a VAT invoice or official receipt showing all the information required under Section 113 and 237 of the NIRC of 1997. Input tax on importations shall be supported with import entries or other equivalent documents.

Respondent submitted to this Court invoices and/or official receipts[17] to substantiate its input tax on domestic purchases. Its input tax on importations were substantiated by machine validated Bureau of Customs' import entry declarations[18] and official receipts.[19]

[17] Exhibits "T-4-A-1" to "T-4-L-19".
[18] Exhibits "T-4-C-3", "T-4-F-1", "T-4-F-3", "T-4-I-1", and "T-4-I-2".
[19] Exhibits "T-4-C-4", "T-4-F-2", "T-4-F-4", "T-4-I-3", and "T-4-I-5".

The VAT invoices and receipts submitted by respondent, in support of its claim of refund, had been examined and evaluated by an independent auditor, as well as by the Second Division itself and found sufficient to substantiate respondent's purchases of goods and services in accordance with Section 4.104-5(a) and (b) of RR No. 7-95.

Hence, the Second Division found that the input taxes of P11,496,554.10 consist of input taxes on domestic purchases of goods/services in the amount of P1,326,115.22 and input taxes on importation of capital goods in the amount of P10,170,438.88; that the refund of input tax corresponding to respondent's importations was a valid claim; and, although it was established that respondent was able to substantiate its domestic purchases of good and services, the amount of input VAT corresponding thereto was not entirely allowed as input tax credit. For his part, petitioner failed to present pieces of evidence that may controvert respondent's entitlement to a refund.

For all the foregoing, We quote with approval the findings of the Second Division:

> "In the case at bench, record shows that petitioner was issued a Certification by the BOI attesting to the fact that petitioner is a BOI registered entity with 100% exports. The Certification was valid for the period May 21, 2003 to December 31, 2003. Under Section 3.4 of said RMO 9-00, said Certification shall serve as authority for the local suppliers of petitioner to avail of the benefits of zero-rating on their sales to petitioner covering the period May 21, 2003 to December 31, 2003. On the basis of said Certification, no output tax should, therefore, be shifted by the local suppliers to petitioner.
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> Hence, in the absence of clear and convincing proof that petitioner's local suppliers passed on or shifted the VAT on such domestic purchases to petitioner, it cannot claim the amount of P597,272.04, as input tax credits on its domestic purchases for the period May 21, 2003 to December 31, 2003 xxx
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> xxx xxx xxx
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> As regards the input VAT payment of P10,170,438.88 on petitioner's importations, We find the same a valid claim considering that it was directly paid to the Bureau of Customs and is duly covered by machine validated BOC import entry declarations and official receipts, in accordance with the substantiation requirements prescribed under Section 4.104-5 (b) of Revenue Regulations No. 7-95.

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In sum, petitioner's valid input tax credits amounts to P10,899,282.06, which represents the sum of the input VAT of P728,843.18 on its domestic purchases of goods/services for the period May 1-20, 2003 and input VAT payment of P10,170,438.88 on importations made for the year 2003.

Fifth Issue

As regards the fifth issue of whether or not the input VAT of P10,899,282.06 has been credited against any output tax or has been carried forward to the succeeding quarter or quarters, records show that the same was already net of output tax and was not carried over to the succeeding quarters. The input VAT claim of P11,564,034.65 (which includes the amount of P10,899,282.06 found by this Court as a valid claim) is already net of the output VAT liability of petitioner for taxable year 2003 in the amount of P136.36. Furthermore, in its VAT return for the fourth quarter of 2004, petitioner deducted the total claim of P11,564,034.65 as "Any VAT Refund/TCC Claimed" from the "Total Available Input Tax" as of the fourth quarter of 2003 (Exhibit "Y"). It is clear, therefore, that the input VAT claim of P11,564,034.65 was not carried over to the succeeding quarter/s.

For all the foregoing, this Court finds that petitioner has sufficiently proven its entitlement to a refund or issuance of a tax credit certificate, but in the reduced amount of P10,899,282.06, representing unutilized input taxes attributable to its zero-rated sales for the four quarters of 2003."

WHEREFORE, finding no reversible error in the assailed Decision promulgated on October 22, 2007 and Resolution dated February 28, 2008, the instant Petition for Review is hereby **DISMISSED** for lack of merit.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

We Concur:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

C E R T I F I C A T I O N

Pursuant to Section 13, Article VIII of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court *En Banc*.

ERNESTO D. ACOSTA
Presiding Justice